

Amendment No. 6 to HB2569

**Buck
Signature of Sponsor**

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 2829*

House Bill No. 2569

by deleting Section 27 of the bill as amended which reads as follows:

SECTION 27. Tennessee Code Annotated, Section 55-4-113(a), is amended by deleting subdivision (6)(A) in its entirety and by substituting instead the following:

(6)

(A) Freight trailers, semi-trailers, and pole trailers used primarily for hauling freight and trailers used in the furtherance of a business, any trailer not required to be registered which the owner desires to be registered, shall be registered and, in addition to the tax herein prescribed for trucks and truck tractors, there shall be imposed on vehicles so classified a registration tax of one hundred dollars (\$100). Any trailer which was registered pursuant to this subdivision prior to July 1, 2002, and which is used after that date primarily for hauling freight or in the furtherance of a business or which was not required to be registered, but which was registered and for which the owner desires to continue the registration, shall pay an additional registration tax of fifty dollars (\$50.00).

AND FURTHER AMEND by adding the following new sections immediately prior to the effective date section and by renumbering that section accordingly:

Section _____. Funds generated by any taxes or increases in taxes imposed by this act shall be deposited in the general fund and in conjunction with current revenues shall then be allocated in the following manner:

(1) Provide full funding for the basic education program as required by its funding formula;

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(2) Provide the same level of funding for institutions of higher education of the state as that provided in the 2001-2002 fiscal year by Chapters 435 and 464 of the Public Acts of 2001;

(3) Provide full funding for the Tennessee Fire Service and Codes Enforcement Academy; and

(4) Other appropriations made by the general appropriations act.

Section _____. Notwithstanding any provision of law to the contrary, the commissioner of revenue is authorized to waive tax liability and associated interest and penalties otherwise imposed for failure to pay taxes levied pursuant to this act in a timely manner, but only to the extent that the taxpayer or vendor can demonstrate, to the commissioner's satisfaction, that the taxpayer's or vendor's noncompliance with the requirements of this act unavoidably and directly resulted from the close proximity of the effective date of this act with implementation of the increase in tax rates or items or activities taxed pursuant to the provisions of this act.

SECTION _____. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.